

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Billy W. and Dorothy M. Hall
DOCKET NO.: 05-02385.001-R-1
PARCEL NO.: 13-2-21-09-12-202-028

The parties of record before the Property Tax Appeal Board are Billy W. and Dorothy M. Hall, the appellants, and the Madison County Board of Review.

The subject property consists of a one-story frame dwelling with some exterior masonry trim that was built in 2002 and contains 1,936 square feet of living area. Amenities include a full unfinished basement, central air conditioning, one fireplace, and a 651 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted property record cards and an assessment analysis detailing four suggested comparables. The comparables are located approximately one block from the subject. The comparables consist of one-story frame dwellings with some exterior masonry trim that are from 2 to 4 years old. Three comparables have full unfinished basements and one comparable has a partial finished basement. Other amenities include central air conditioning, a fireplace, and attached garages ranging in size from 460 to 693 square feet. The dwellings range in size from 1,562 to 2,060 square feet of living area and have improvement assessments ranging from \$41,510 to \$56,380 or from \$26.29 to \$27.37 per square foot of living area. The subject property has an improvement assessment of \$55,190 or \$28.51 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$72,360 was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	17,170
IMPR.:	\$	55,190
TOTAL:	\$	72,360

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review submitted property record cards and a spreadsheet detailing four comparables. The comparables are located in close proximity to the subject, with two properties located along the subject's street. The comparables consist of one-story frame dwellings with some exterior masonry trim that were built from 1999 to 2002. Features include full unfinished basements, central air conditioning, one fireplace, and attached garages ranging in size from 462 to 667 square feet. Other amenities include various decks and patios. The dwellings range in size from 1,601 to 1,969 square feet of living area and have improvement assessments ranging from \$50,380 to \$65,100 or from \$30.68 to \$37.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds the both parties' comparables had varying degrees of similarity when compared to the subject in age, size, style, location, and amenities. They have improvement assessments ranging from \$41,510 to \$65,100 or from \$26.29 to \$37.22 per square foot of living area. The subject property has an improvement assessment of \$55,190 or \$28.51 per square foot of living area. The Property Tax Appeal Board finds subject property's improvement assessment falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.